

## Federal Grant Time & Effort Reporting Questions and Answers

The following are detailed questions regarding this topic. For a more general frequently asked questions on this topic, see [www.dpi.wi.gov/sped/idea-funding-faq.html](http://www.dpi.wi.gov/sped/idea-funding-faq.html).

*1. Didn't Wisconsin Act 221 eliminate the necessity for time and effort reporting of school psychologists, nurses, social workers, and guidance counselors?*

No. Wisconsin Act 221 eliminated time and effort reporting for state special education categorical aid reimbursements. OMB Circular A-87 requires time and effort reporting (semi-annual certification or personnel activity reports) by all personnel funded by federal grants, including IDEA. No state law can supersede OMB A-87 requirements for the administration of federal grants.

*2. How must we handle time and effort for an employee who is paid over a 12 month period, but works over a shorter time period (e.g., a nine month school year)?*

Personnel Activity Reports (PARs) would be kept for the nine months the individual works and not the three months in which the employee is not actively working.

*3. Are short-term substitute teachers required to keep time and effort records?*

Yes. An LEA must have time and effort records for substitute teachers. If a substitute teacher works solely in the special education program (a single cost objective), the teacher should sign a certification. It may be easier to have the substitute sign a certification at the end of the work assignment rather than semi-annually. Alternatively, the certification may be signed by a supervisor with direct knowledge of the substitute's activities, the principal. Substitutes hired to permit regular education teachers to attend special education inservice training are working on a single cost objective (special education staff development).

If a substitute teacher works during an assignment in the special education program and other programs (multiple cost objectives), the teacher must keep an activity report, recording the time spent daily on each cost object during the assignment. While personnel activity reports are required only monthly, it may be more convenient to have a substitute sign a report after each assignment. If an assignment continues beyond the end of the month, the teacher should sign an activity report at the end of each month.

*4. If an LEA maintains a fully-computerized and paperless PAR system would a digital signature, occurring when an employee logs on to the PAR system with a unique ID and password, be an acceptable alternative to an employee's signature?*

The procedure is acceptable as long as the LEA can demonstrate that only the individual employee's actions result in the assignment of time to various funding sources, and the computerized time and effort record-keeping system complies with the other OMB A-87 PAR requirements.

*5. If an individual is considered to have a single source objective (a single activity focus) but also is assigned general school duties, such as study hall, lunchroom duty or recess, does this change the individual's single source objective status?*

No. If the amount of "other duties" is equitable to the assignments of other like employees not funded by grants, and the amount of time dedicated to these duties are a small percentage compared to the individual's normal work schedule, then it will not change the individual's status as a single cost objective.

*6. What is adequate time and effort documentation for personnel who attend an inservice training?*

A signature on a sign-in sheet of attendees and the training event schedule may serve as time and effort documentation for personnel who participate in inservice training.

*7. How many years PARS or semi-annual certification back up documents must be kept.*

Such records must be maintained for at least four years after the end of the project year. Please note the requirement applies to both hard copy and electronic records. An LEA may not adopt a shorter schedule without the approval of the Wisconsin Public Records Board. A complete schedule for retaining school district records is published at <http://dpi.wi.gov/lbstat/pdf/wi-rrssd.pdf>.